

**2001 MICHIGAN- Single Business Tax Simplified Amended Return**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

You may use this form instead of the standard *Single Business Tax Annual Return* (form C-8000), if all of the conditions at right apply.

- Your gross receipts do not exceed \$9,000,000.
- Your adjusted business income, after loss adjustment, does not exceed \$475,000 (\$95,000 for individuals).
- No shareholder or officer has compensation or allocated income, after loss adjustment, of more than \$95,000. Attach your C-8000KC.
- No partner has distributive income, after loss adjustment, of more than \$95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your business activity.

<b>1</b> This return is for calendar year _____ or for the following tax year <div style="display: flex; justify-content: space-between;"> <div>Beginning Date: month _____ year _____</div> <div>Ending Date: month _____ year _____</div> </div>		<b>5</b> Federal Employer ID No. (FEIN) or TR No. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>
<b>2.</b> Name (Type or Print)  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> d/b/a  Street Address  City, State, ZIP		<b>6a</b> Check this box if address is new <input type="checkbox"/> <b>b</b> Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____  <b>7</b> Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. <input type="checkbox"/> Individual  c. <input type="checkbox"/> Professional Corp.  e. <input type="checkbox"/> Other Corp.  g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div style="width: 45%;"> b. <input type="checkbox"/> Fiduciary  d. <input type="checkbox"/> S-Corp.  f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>
<b>3.</b> Business start date _____	<b>4.</b> Source of Change <input type="checkbox"/> IRS Audit <input type="checkbox"/> Amended Federal <input type="checkbox"/> Other _____	

**Complete and attach any schedules that have changed.**

	As Reported or Adjusted	Correct Amount
8. Gross receipts .....	8. _____ .00	8. _____ .00
9. Recapture of capital acquisition deduction from C-8000D .....	9. _____ .00	9. _____ .00
10. Business income .....	10. _____ .00	10. _____ .00
11. Carryover or carryback of net operating loss or capital loss .....	11. _____ .00	11. _____ .00
12. Compensation and director fees of active shareholders or officers from C-8000KC, lines 6 & 7 .....	12. _____ .00	12. _____ .00
13. <b>Adjusted business income.</b> Add lines 10 - 12. If negative, enter zero on line 14 .....	13. _____ .00	13. _____ .00
14. <b>Tax Before Credits.</b> Multiply line 13 by 2.00% (.02) .....	14. _____ .00	14. _____ .00
15. <b>Unincorporated/S-Corp. Credit.</b> Multiply line 14 by percent from unincorporated/s-corporation tax credit table in booklets .....	15. _____ .00	15. _____ .00
16. <b>Tax After Nonrefundable Credits.</b> Subtract line 15 from line 14 .....	16. _____ .00	16. _____ .00
17. Overpayment credited from prior year .....	17. _____ .00	17. _____ .00
18. Estimated tax payments .....	18. _____ .00	18. _____ .00
19. Tax paid with request for extension .....	19. _____ .00	19. _____ .00
20. Refundable credits from C-8000MC .....	20. _____ .00	20. _____ .00
21. Amount paid with original return plus additional tax paid after original return was filed .....	21. _____ .00	21. _____ .00
22. Subtotal. Add lines 17 - 21 .....	22. _____ .00	22. _____ .00
23. Overpayment, if any, as shown on original return or as previously adjusted .....	23. _____ .00	23. _____ .00
24. Subtract line 23 from line 22 .....	24. _____ .00	24. _____ .00
25. <b>TAX DUE.</b> If line 16 is more than line 24, enter the difference .....	25. _____ .00	25. _____ .00
26. Amended return penalty _____ and interest .....	26. _____ .00	26. _____ .00
27. <b>PAYMENT DUE.</b> Add lines 25 and 26 .....	<b>PAY ▶</b> 27. _____ .00	27. _____ .00
28. If line 16 is less than line 24, enter the difference .....	28. _____ .00	28. _____ .00
29. How much of the amount on line 28 do you want credited forward? .....	29. _____ .00	
30. Subtract line 29 from line 28 .....	<b>REFUND</b> 30. _____ .00	30. _____ .00

<b>Taxpayer's Declaration</b> <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i>  I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Preparer's Declaration</b> <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> <div style="display: flex; justify-content: space-between;"> <div style="width: 70%;">Preparer's Signature</div> <div style="width: 30%;">Date</div> </div>	
Taxpayer's Signature	Date	Business Address and Phone	
Title			

**MAIL YOUR RETURN TO: Michigan Dept. of Treasury, P.O. Box 30059, Lansing, MI 48909**  
Make your check payable to "State of Michigan," and write your FEIN on the check.

[www.treasury.state.mi.us](http://www.treasury.state.mi.us)